

House Bill 1526 (AS PASSED HOUSE AND SENATE)

By: Representative Jamieson of the 28th

A BILL TO BE ENTITLED

AN ACT

To provide an additional homestead exemption from Stephens County ad valorem taxes for county purposes in the amount of \$25,000.00 of the assessed value of the homestead for residents of that county who are 65 years of age or over or disabled; to provide for definitions; to specify the terms and conditions of the exemption and the procedures relating thereto; to provide for applicability; to provide for a referendum, effective dates, and automatic repeal; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

(a) As used in this Act, the term:

(1) "Ad valorem taxes for county purposes" means all ad valorem taxes for county purposes levied by, for, or on behalf of Stephens County, including, but not limited to, ad valorem taxes to pay interest on and to retire county bonded indebtedness.

(2) "Homestead" means homestead as defined and qualified in Code Section 48-5-40 of the O.C.G.A., as amended.

(3) "Senior citizen" means a person who is 65 years of age or over on or before January 1 of the year in which application for the exemption under this Act is made.

(b) Each resident of Stephens County who is a senior citizen or who is disabled is granted an exemption on that person's homestead from all Stephens County ad valorem taxes for county purposes in the amount of \$25,000.00 of the assessed value of that homestead. The value of that property in excess of such exempted amount shall remain subject to taxation.

(c)(1) In order to qualify for the exemption provided for in subsection (b) of this section as being disabled, the person claiming such exemption shall be required to obtain a certificate from not more than three physicians licensed to practice medicine under Chapter 34 of Title 43 of the O.C.G.A., as amended, certifying that in the opinion of such physician or physicians such person is mentally or physically incapacitated to the extent

1 that such person is unable to be gainfully employed and that such incapacity is likely to
2 be permanent. Such certificate or certificates shall constitute part of and be submitted
3 with the application provided for in paragraph (2) of this subsection.

4 (2) A person shall not receive the homestead exemption granted by subsection (b) of this
5 section unless the person or person's agent files an application with the tax commissioner
6 of Stephens County giving the person's age and such additional information relative to
7 receiving such exemption as will enable the tax commissioner to make a determination
8 regarding the initial and continuing eligibility of such owner for such exemption. The tax
9 commissioner shall provide application forms for this purpose.

10 (d) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of
11 the O.C.G.A., as amended. The exemption shall be automatically renewed from year to year
12 as long as the owner occupies the residence as a homestead. After a person has filed the
13 proper application as provided in subsection (c) of this section, it shall not be necessary to
14 make application thereafter for any year, and the exemption shall continue to be allowed to
15 such person. It shall be the duty of any person granted the homestead exemption under
16 subsection (b) of this section to notify the tax commissioner of Stephens County in the event
17 that person for any reason becomes ineligible for that exemption.

18 (e) The exemption granted by subsection (b) of this section shall not apply to or affect any
19 state ad valorem taxes, county or independent school district ad valorem taxes for educational
20 purposes, or municipal ad valorem taxes for municipal purposes. The homestead exemption
21 granted by this Act shall be in addition to and not in lieu of any other homestead exemption
22 applicable to Stephens County ad valorem taxes for county purposes.

23 (f) The exemption granted by subsection (b) of this section shall apply to all taxable years
24 beginning on or after January 1, 2007.

25 **SECTION 2.**

26 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the election
27 superintendent of Stephens County shall call and conduct an election as provided in this
28 section for the purpose of submitting this Act to the electors of Stephens County for approval
29 or rejection. The election superintendent shall conduct that election on the date of the
30 November, 2006, state-wide general election and shall issue the call and conduct that election
31 as provided by general law. The superintendent shall cause the date and purpose of the
32 election to be published once a week for two weeks immediately preceding the date thereof
33 in the official organ of Stephens County. The ballot shall have written or printed thereon the
34 words:

1 "() YES Shall the Act be approved which provides an additional homestead
2 exemption from Stephens County ad valorem taxes for county purposes in
3 () NO the amount of \$25,000.00 of the assessed value of the homestead for
4 residents of that county who are 65 years of age or over or disabled?"

5 All persons desiring to vote for approval of the Act shall vote "Yes," and those persons
6 desiring to vote for rejection of the Act shall vote "No." If more than one-half of the votes
7 cast on such question are for approval of the Act, Section 1 of this Act shall become of full
8 force and effect on January 1, 2007. If the Act is not so approved or if the election is not
9 conducted as provided in this section, Section 1 of this Act shall not become effective and
10 this Act shall be automatically repealed on the first day of January immediately following
11 that election date. The expense of such election shall be borne by Stephens County. It shall
12 be the election superintendent's duty to certify the result thereof to the Secretary of State.

13 **SECTION 3.**

14 Except as otherwise provided in Section 2 of this Act, this Act shall become effective upon
15 its approval by the Governor or upon its becoming law without such approval.

16 **SECTION 4.**

17 All laws and parts of laws in conflict with this Act are repealed.